

**DEPARTMENT OF THE TREASURY  
FEDERAL LAW ENFORCEMENT TRAINING CENTER  
GLYNCO, GEORGIA 31524**

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FLETC DIRECTIVE (FD)

NUMBER: 35-01

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Subject:

DATE: 06/20/95

Sunset Review: 06/20/98

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IMPREST FUND

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1. PURPOSE. This directive establishes the policies for managing imprest fund cash.
2. SCOPE. The provisions of this directive are applicable to all Federal Law Enforcement Training Center (FLETC) and Participating Organization (PO) personnel involved with the use of FLETC imprest funds at all FLETC locations.
3. CANCELLATION.
  - a. FLETC Directive 35-01, Imprest Fund, dated October 17, 1991 is superseded.
  - b. FLETC Order 7, Delegation of Authority for Imprest Fund Purchases, dated April 6, 1995, is cancelled.
4. AUTHORITIES.
  - a. Federal Acquisition Regulations, Subpart 13.4.
  - b. GAO Policies and Procedures Manual Guidance of Federal Agencies, Title 7, Chapter 6.
  - c. Treasury Financial Manual Part 4, Chapters 3000 and 4000.
5. REFERENCES.
  - a. Financial Management Service, Manual of Procedures and Instructions for Cashiers, dated June 1993.
  - b. Center Order No. 2, Delegation of Authority to Authorize Purchase Requisitions and Work Orders, dated January 1995.

c. Center Order No. 4, Delegation of Authority to Authorize Travel (FTC-FIN-8) and Travel Vouchers (SF 1012), dated April 1995.

d. FD 70-02.A, Travel and Transportation of Center Employees, dated January 1992.

e. FD 70-06, Acquisition/Procurement Requirements and Procedures Manual, dated July 1986.

f. FLETC Director's Memorandum, New Awards, dated October 27, 1993.

## 6. POLICIES.

a. Small purchase, travel advance, and spot award payments made using imprest fund cash shall be in accordance with GAO guidance; Department of Treasury regulations and procedures; and FLETC personnel, procurement, and travel policies and procedures outlined in the Authorities and References paragraphs of this directive.

b. The nature of payments allowed from an imprest fund is limited. All office directors; the Deputy Director, Office of Administration; and the Chief, Procurement Division, or their designee, shall have authority to authorize purchases utilizing the Imprest Fund not to exceed \$500 in value. Routine imprest fund cash payments must not exceed \$500. Emergency, one-time exceptions for a single cash payment from the imprest fund for more than \$500 may be approved by the Comptroller, FLETC, or a designee.

c. The FLETC will encourage the use of alternative cost-effective payment mechanisms such as charge cards (e.g. the American Express Card for travel), purchase cards, or other similar payment mechanisms that reduce cash held in imprest funds, simplify administrative procedures, and provide better customer service.

## 7. RESPONSIBILITIES.

a. The Deputy Director, FLETC, is responsible for appointing or revoking appointments of cashiers and alternates.

b. The Director, Administration, is responsible for ensuring that:

(1) An adequate system of internal controls for the operation of imprest funds is maintained; and

(2) alternative payment mechanisms are utilized where practical and cost-effective to reduce the need for cash payments.

c. The Comptroller, FLETC, is responsible for ensuring that:

- (1) Guidance is provided to divisions, POs, and cashiers, as needed;
- (2) disbursements and collections of public funds are accurate, proper, and legal;
- (3) a properly completed/approved Optional Form 211 (Request for Change or Establishment of Imprest Fund) is on file for each cashier;
- (4) each cashier is provided with a copy of this directive and Reference a, and is adequately trained in the responsibilities of a cashier;
- (5) cashiers are advised of legal liabilities attaching to performance of their duties; and
- (6) administrative officials provide cashiers with adequately secure facilities necessary to protect imprest funds.

d. The Chief, Management Analysis Division, is responsible for conducting:

- (1) A verification of the cash balance in an imprest fund when there is a change in the designation of a cashier;
- (2) unannounced verifications of the cash balance in imprest funds at least quarterly; and
- (3) unannounced audits of imprest funds at least twice a year in conjunction with the cash balance verifications.

e. Cashiers and alternates are personally liable for all Government money coming into their possession and responsible for:

- (1) Becoming knowledgeable of and complying with policies in this directive and the cashier responsibilities and procedures in Reference a;
- (2) making disbursements on procurement actions only after an order is placed by a FLETC Purchasing Agent and an Interim Receipt for Cash (SF 1165) is signed by the requester or a bona fide vendor receipt is submitted;

(3) making disbursements on non-procurement actions only when the following are submitted: COP Award (FTC-PER-69), Travel Authorization (FTC-BFD-8), Advance of Funds Application and Account (SF 1038), or Claim for Reimbursement for Expenditures on Official Business (SF 1164);

(4) keeping all official funds in their possession safe and separate from all other funds; and

(5) reporting IMMEDIATELY any irregularities to the immediate supervisor.

f. Individuals receiving advances from cashiers are accountable to the United States for cash received and responsible for:

(1) Complying with all applicable Federal, Treasury, and FLETC regulations;

(2) ensuring that purchase transactions are completed or advances returned within five (5) working days from the date of the advance; and

(3) submitting to cashiers paid receipts, original bills, or sales slips clearly identifying the vendor to whom payment was made.

g. Office Directors, PO Representatives, Division Chiefs, and subordinate personnel are responsible for complying with policies of this directive and guidance from the Comptroller.

h. The Chief, Procurement Division, and the Directors, Washington Office, Office of Artesia Operations, and Office of Tucson Operations are responsible for ensuring compliance with applicable Federal, Treasury, and FLETC procurement regulations.

i. Approving officials (e.g., first line supervisors) are responsible for reviewing request forms to ensure that the items are legitimate purchases needed for training or operations.

j. Authorizing officials are responsible for reviewing and certifying form FTC-ADM-1A to ensure that small purchases are appropriate and legal according to procurement regulations.

8. OFFICE OF PRIMARY INTEREST. Budget and Finance Division, Office of Administration.

Charles F. Rinkevich  
Director